G. R. S. 58
Previous references.

File No. 79 of 07.

1907-8

(Sep. Revs)

Serial Nos. 102

Later references.

(13)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 102

Part B. for December 07

SUBJECT.

Power of Revenue Commissions to hear appeals in Excise matters.

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1) From the Revs Commr No 2721 & 22.8.07 (D. 1132).

Solicits instructions if he is competent to hear appeals from orders of Deputy Commrs in cases relating to Excise revenue.

2) To the Revs Commr No 2813 & 9.12.07 with reference to Sl 1, states that such appeals lie direct to Govt & that the pty may be informed accordingly.

GPB.—8,000—24.07

Serial No.

for recovering rental of certain toddy shops due by one Venkatappa for whom the petr. stood surety. The Rev. Commr. obtained a report with records from the Deputy Commr., and now raises the question whether he is competent to dispose of the appeal or not.

Para 14 of G. O. No. R. 3105-44 / L.R. 212-06-1 of the 11th Sepr. 1906 empowers the Rev. Commr. to hear appeals "in Revenue and other matters falling within his jurisdiction and not already provided for by any Rule or Regulation"

Flag Z

Govt. Notn. No. 11212 / E.F. 3-1901 of the 6th Jany. 1902 defines the powers of the Excise Commr. in the following words:—

"to exercise all the powers of a Dy. Commr. in respect of the Excise Revenue, and to have the control of the administration of the Excise deptt. and of the collection of the Excise Revenue"

Flag V

Sec. 193 of the Revenue Code lays down that the measures for recovery of land revenue prescribed in chapter XI apply also to the recovery of:—

"all moneys falling due to Govt. under any grant, lease, etc. etc. which provides that they shall be recoverable

Flag S

GPB—50,000—23-10-05

Serial No.

has any jurisdiction over in respect of steps taken for the recovery of arrears of excise revenue which can be assessed under the provisions of the Land Rev Code for. S. 215 which defines land revenue for purposes of jurisdiction empowers it to dues on account of land or any cess or rate authorized by Govt under the provisions of any law in force. ~~This would clearly include after~~ It is however not necessary to decide this point as there can be no question that the Rev Commr can have no jurisdiction in deciding ~~upon the validity~~ whether a person is liable to the demand.

I am not sure whether even the Excise Commr has jurisdiction for the control with which the Excise Commr seems to have been vested over the collection of excise revenue is purely administrative or otherwise powers

Flag V

NOTE—Contn. sheet

GPB—50,000—23-10-05

G.R.S. 12]
General and Revenue Secretariat.

SBR File No. 79 of 1907

Serial No.

The Rec Comr may be informed that he has no jurisdiction to hear appeals of the kind referred to and the Record together with the Collectors report may be forwarded to the Case Comr for expressing his views on the merits of the Case. Or in as much as there is no appeal preferred to Govt the Collector may be requested to inform the Petr that he has to prefer an appeal to Govt

Submitted for orders, by Genl Secy

27/9/07

27/9/07

Mr L Yr - Please put up a draft

SBR 28/9

Draft submitted to Genl Secy

28/9/07

30.9.)

20/9/07

1852

SBR 30/9

I agree with the — 30/9/07 Draft

Note—Contn. sheet

GPB—40,000—12-5-06

Serial No.

Which has been put up - But as the question raised is of some importance I send with the draft the note of the Dewan for approval before the letter is issued

6817/7-11-07 Submit to Dewan

CB 7/11/07

Draft approved by Dewan

BP. Lee 4/12/07

Issue

CSB 6/12/07

2 To the Revenue Commr. No. 2813 of 9.12.07. With reference to sl 1, states that such appeals lie direct to Govt and that the parties may be informed accordingly.

GPB—50,000—25-2-07

No. 2721

OFFICE OF THE REV. COMR. IN MYSORE,

Bangalore, 22 August 1907.
26

FROM

A. RANGASWAMI IYENGAR, ESQ., B.A., B.L.,
Revenue Commissioner in Mysore.

TO

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments.

SIR,

I have the honor to forward here-
with in original for the orders of
Government, letter No 8097/458 dated
the 17th May 1907, together with its
enclosures from the deputy Com-
missioner, Kolar district submitting
a report on the appeal petition of
Chittur Munisappa of Chikballa-
pur, regarding the attachment
of his moveable property for the
recovery of rental of certain toddy
shops and to state as follows :—
The appeal is against proceedings
of the recovery of Rs 140/— due by

Rev. Comr
Form 12.

1907 6974
190 4432
Deo.

From

A. RANGASWAMI IYENGAR, Esq., B.A., B.L.,
Revenue Commissioner
in Mysore.

To

The Secretary to the Government of
H. H. the Maharaja of Mysore,
General & Revenue Departments.

Dated 22

Despatched 26-8-07

Received

No. 2721 L4/125-7

Enclosure No. 1 & 17-6.

Forwards for orders of Government letter No 8092/458 dated 17/5/07 from the Deputy Commissioner, Kolar, re the power of the Revenue Commissioner to hear appeals from the Deputy Commissioners in Excise matter.

Young & Co., Printers, 2,000—6-3-07.

1907

4

G.R.S. 26]

File No. 79/07

Serial No 2

ab 1372

Diary No. of letter replied to 974

No. H 2813

3-12-07

General and Rev. Secretariat
(NG
, *the* 190 .

To The Rev. Comr
Ice Area

Date of issue 9-12-07

Signed by [illegible]

Sir,

With reference
to your letter no 2724 d
22/26/1907, forwarding
the Collector's letter
No 8097-658 d 17/5/07
together with the records
received with it
submitting a report
on the appeal under

over.

SUBJECT.

Copied J.R. 7/12.

No 10639 dt 9/2/90 Regarding the attachment of his moveable property for recovering the arrears of land revenue due by Govt Pleader one Venkatappa a licensee in the Gorribidnur Taluk for 97-98 and requesting whether you are competent to entertain appeals in such cases, I am directed to state that such appeals lie direct to Govt in the ~~regular manner to~~ and that the party may be informed accordingly ~~directed to prefer~~ represent his case ~~in appeal to Govt~~

2. The enclosures to your letter under reply are returned herewith.

from Chittoor Municipality of Chickballapur

List of enclosures,

Copied by

Examined by

I have &c